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May 11, 2005

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
P.O. Box 615
Frankfort, KY 40602

RE: Case No. 2004-00427

Dear Ms. O'Donnell:

Enclosed for filing are US LEC Of Tennessee Inc.'s Comments To Emergency Motion of Cinergy Communications For Declaratory Ruling. As indicated on the Certificate of Service, these comments are being filed electronically and notice of filing will be distributed by the Commission to parties who have elected to accept electronic service.

Please indicate receipt of this filing by your office by returning an email acknowledging this document has been accepted for electronic filing.

Sincerely yours,



Douglas F. Brent

DFB:jms